

**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

CASE NO: 8:03-cv-415-T-26TGW

GREGORY T. MAYER, et al.,

Defendants.

ORDER

Upon due consideration of the parties' evidence, testimony, and arguments, including Defendants' concession that Plaintiff is entitled to injunctive relief, and for the reasons announced on the record at the conclusion of the nonjury trial held in this cause, it is ordered and adjudged that Defendants Gregory T. Mayer, Morton & Oxley, Ltd., and Legal Tax Newsletter, LC, and all those in active concert or participation with them, are enjoined from directly or indirectly:

1. Engaging in conduct subject to penalty under I.R.C. § 6701, i.e., by preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which the Defendants know will result in the understatement of tax liability, including but not limited to returns containing the § 861 argument or remuneration deductions.

2. Engaging in any conduct that violates I.R.C. § 6694, i.e., by preparing or assisting in the preparation of any return that results in the understatement of tax liability based on an unrealistic position, including but not limited to returns containing the § 861 argument or remuneration deductions.
3. Engaging in activity subject to penalty under I.R.C. § 6700, including organizing or selling a plan or arrangement and making a statement regarding the excludability of income that Defendants know or have reason to know is false or fraudulent as to any material matter, including but not limited to the improper use of trusts and other business entities, the § 861 argument, or remuneration deductions.
4. Selling or organizing any type of trust, limited liability company, or similar arrangement, which advocates noncompliance with the income tax laws or tax evasion, misrepresents the tax savings realized by using the arrangement, or conceals the receipt of income.
5. Engaging in any other activity subject to penalty under I.R.C. § 6700.
6. Engaging in any conduct that substantially interferes with the administration of the internal revenue laws.
7. Engaging in any conduct contrary to law at IRS audits.
8. Representing any person or entity at an IRS audit for whom Defendants prepared an income tax return prior to the date of this order.

It is further ordered and adjudged as follows:

1. Defendants shall strictly comply with the retention and inspection requirements of 26 U.S.C. § 6107(b).
2. Plaintiff shall be entitled to conduct post-judgment discovery to monitor Defendants' compliance with the terms of this order.
3. The Court specifically retains jurisdiction over Defendants and this case in order to implement and enforce the terms and conditions of this order and to enter such other orders as may be appropriate, including orders imposing sanctions for contempt.
4. Defendants shall furnish a copy of this order to all of their current clients within 10 days and shall file with the Clerk a certificate of compliance under oath that they have complied with this notification provision within 20 days.
5. Defendants shall furnish a copy of this order to all future clients at the time such clients engage the services of Defendants.
6. The Clerk is directed to enter judgment for Plaintiff and to close this case.

DONE AND ORDERED at Tampa, Florida, on March 10, 2005.

s/

RICHARD A. LAZZARA
UNITED STATES DISTRICT JUDGE

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Counsel of Record